App F IX 4

Previous References

1948-49
(Ml)

File No 4-47
Serial Nos 74, 75, 78

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos Three

Part B for Oct '48

SUBJECT

Mohatarfa Accounts of the Mulbagal Town Municipality

To The D.C Kolar Dt
" Comptroller to Govt
G.O No L 6247-30/A 16-7-48
Sanctions The proposal ~~to ascertain~~ to appoint an Accountant for the writing up Mohatarfa Accounts
To The D. C., Kolar Dt
No L 3538/A. 14-10-'48
Issues instructions

1262

No A 5 C 475/42-43

Office of the Deputy Commissioner,
Kolar District,
Dated, Kolar, the 24th August 1942

The Secretary to Government, of Mysore,
Law Department,
Bangalore

Sir,

Subject - Embezzlement of the Municipal money in the Mulbagal Municipal office

---

I have the honour to state that it was brought to my notice that a sum of Rs 52-12-4 collected by the Bill-collector of the Mulbagal Municipality during the period from 11 6 42 to 18-6-42 was not accounted for and that the Sub Division Officer Kolar was asked to enquire into the matter and report Accordingly the Sub Division Officer has after enquiry reported that a sum of Rs 71-0-0 collected on 12-1-1942 by the Bill-collector A V Ramakrishna Rao was credited on 17-6-42 and that a sum of Rs 52-12-4 collected from 11-6-42 to 18-6-42 was not rpoduced by him when the accounts were checked by the Vice-President of the Municipality on 23-6-1942 and has opined that the Bill-Collector is guilty of misappropriation

As this is a clear case of misappropriation I have ordered the prosecution of the said Bill-Collector A V Ramakrishna Rao

I have the honour to be,
Sir,
Your most obedient servant

For Deputy Commissioner,
Kolar District,
(absent from headquarters)

Embezzlement — Mil money

Embezzlement Mil Co. — 2

1262 L

General and Revenue Secretariat — Mil File No 109 of 1942 — [A.G. III—2

Serial No

have given attention to the matters. There does not appear to have been any contd

4) Detailed reports will be called for. Cus 26-8-42

Mins 26 8 42 S G

OFFICE OF THE MINISTER FOR L S G & P H
Date 28 8 42
No 1862

4) ~~[illegible]~~ Await the proposed results. J+G 30.8.42

Cus 31-8-42 L

Subs A Mins 31/8 SS

5) A report of the result of the prosecution will be called for now. If approved A draft is put up

Mins 16/10 SS

6) Appeal 16-10-42

Cus A Mins 21/10 SS

dismissed No L 42-24 of 21-10-42

NOTE—Contn Sheet

WD 04155—GPB—55 000—3 10 41

File No | of 194 | General and Revenue Secretariat

Serial No

I mediate
No A5 C 875/43
Enc one

OFFICE OF THE MINISTER
H.L.S.G & P.H.
Date 13 11 43
No 3224

Office of the Deputy Commissioner,
Kolar District,
Dated, Kolar the 27th October 1943.

To

The Secretary to Government of Mysore,
Law Department, Bangalore

SECY LAW DEPT
GOVT OF MYSORE

SECRET
2663
21 NOV 1943

Subject - Mis appropriation of Municipal Money in Mulbagal Municipality

***

Sir,

I have the honour to forward herewith a copy of report No C 18/43-44 dated 22-10-43 from the Amildar-President, Mulbagal Town Municipal Council showing certain misappropriations of mohatarfa collections committed by bill collector A V Ramakrishna Rao The sums so far detected amounted to Rs 267-4-8 during the year 1942-43 and Rs 133-11-0 during the previous year The total sum of Rs 400-15-8 has been recovered by the President from the concerned ~~xxx~~ delinquent and credited to the Treasury under Municipal funds, as noted in detail in the President's report

2 Two mohatharfa Receipt books Nos 11882 and 11883 are reported to be missing and the President suspects these books as having been misused by the said bill collector Orders have been issued to the President to issue a notification and obtain from the rate-payers certificates of their arrears in order to find out further short remittances or misappropriations if any

3 The Amildar has scrutinised the accounts in detail and has recovered the amounts in full I have placed the bill collector under suspension pending final report

W DEPT
1693
1943
GOVT OF MYSORE

4 Action is also being taken to trace the 2 receipt books The audit of the accounts has been taken up by the Comptroller's staff Further report will be made as to the result of further investigations, on receipt of a final report in the matter from the Municipal President, concerned

I have the honour to be,
Sir,
Your most obedient servant,
H W Onkaraya
For Deputy Commissioner,
Kolar District
(Absent from station)

A

7) Submitted for perusal further result promised at A will be awaited.

8) For perusal

9) Law Secy for perusal

10)

11)

12)

SOC

Misappropriation of money in the
Mulbagal Mlty -

From the comptroller
No 272/cLAD dy 7-2-44

Fds a report re the misappropriation
of Mil-money in the Mulbagal Town
Mlty

1) The D C Kolar dt submitted two
reports in the behalf, the independent of
each, other though the offence committed
was by one & the same person namely
by one A V Ramakrishna Rao

2) The report from the comptroller shows
that a sum of Rs 616/- has been
misappropriated by the said person

A dft letter is subtd to get a detailed
report as called for in this office letter
dy 21-10-42 and as promised by the D C
in his letter dy 27-10-43 (Ref para (supra)

fly T

Para 16/2 3) The Comptroller's letter is for
perusal
The draft letter to the D C
Kolar dirg calling for an immediate
report is for approval

Lawsuit for
Mil/Pers

OFFICE OF THE MINISTER
FOR L S G & P H
Date 18/2/44
No 5697

SECY LAW DEPT
8239
GOVT OF MYSORE

TY- D-
D

misappropriation of mail money.
in Mullingal

T/ the O-c Kolaurd-
2 9116 of 1-3644
calls for a report

Letter No AS c-875/43 dy 29 c 44 from the SC Kolar Dist forg the report called for

16) The SC's letter is for personal He states that, as desired by the Comptroller in his letter of 7 2 44, a Special audit of the accounts of the Mullagal PO may be taken up after April 1944, as the accounts have now been brought up to date

17) The Comptroller's Special audit & the consequent Report has to be awaited

18) P-I puting up draft letter to the Comptroller forg a copy of the Dirs letter & requiring him to arrange for a special audit of the accts of the Mullagal SO

19) Submitted with draft for approval

20) For personal before issue

21) Jacket

22)

Misappropriation of Govt Money in Mulbagal
6950

S

Secy A
16/6

L 12353 — dt 13-6-64 to the Comptroller
Request for the arrangement of the special
audit of the Mulbagal Municipality

From the comptroller
NO 155/CLAD dt 13-11-64
addressed report in the matter
24) A special audit of the Mulbagal
Town Municipality was arranged to be
conducted by the comptroller, as
detailed from this office under
para 18 supra the report is submitted
for perusal
Para 25 The report is for perusal
30/11 The explanation of the Municipal
Presidents & the vice Presidents Concern
will have to be called for from the
the Dy C Kolar Dist. with respect to
the observations made in the audit
report. (Para 12 & 13 of the report & the last
para of the comptroller letter) Secy to
30/11/64
26 The amount defalcated have
been defalcated is Rs 598 &
27 But investigation has to
be made on the lines suggested

SECY LAW DEPT 1944 GOVT OF MYSORE

in para 7 of the Asstt Govt Report & Dist and the enactments detailed. The D.C. can be instructed to take action accordingly

28/- The employees of the Civil dues, especially of Mr B.R. Saraf and Mr C.S. Ramaswamy may be called for as the departure is due to their negligence

Encl

Ref 6/12

17.12.44

Dept letter is Secret

6/12 (31) 29.11.44

To, The D.C. Kolaba

No 6796 dt. 9/1/45

Directed to investigate the matter and submit a report by 31/1/45

6796 dt 9-1- D.C. Kolaba

OFFICE OF THE MINISTER FOR L S G & P H Date 5.12.44 No 6482

TYPING SE I & REV SEC

Misappropriation of mil money in Mulbagal mlty
6950 V 777/47
43-44

These papers relate to the embezzlement of
1) Municipal moneys in the Mulbagal mil Office
This question is pending since Aug 1942,
Inspite of reminders, the D C Kolar Dt has not
33) sent a reply so far

submit for orders

Ulla
4/7

Reminder for
7/7 Ury

34) A D O Reminder
may issue under the signature of the
Secy, ~~requesting~~ pointing out
the inordinate delay and
requesting him to furnish the
the information called for within
a fortnight at the latest

8
13/7/47

35) Sgt to attend
14/7 Ury

TV BRANCH SECTION
15 JUL 1947
DEV SECTT

36)
Submit with a draft DO letter for sgnt
Ulla 8/7
15/7

37) Issue over the Secy signature
for
15/7 Ury

Issued vide L 1164 & 21-7-47

Sus A
21/7/47

From the D C Kolar Dist
No As-C 875/43-44 dt 30 7 47
Submits a report in the matter

38) The adverse remarks reply submitted by the D C
Kolar is for personal the officials that an official to

Misappropriation of Municipal moneys / Mulbagal Mcy

now been appointed and posted to the Mulbagal Mcy for the purpose of writing up mohatarfa accounts and the President has been asked to keep a close check over the work of the official and see that the writing of the mohatarfa accounts is completed early After the mohatarfa accounts are written up and brought up-to-date, (which is expected to be done within six months) a report will be sent at the end of the period, if the accounts are brought up-to-date

39) Para 40, whether a report, in this matter, promised to be sent, at the end of six months, if possible, be awaited

8/8

40) For perusal orders with reference to para 34 of the minutes upon the circs reported, the receipt of the further report promised will have to await for five months more

OFFICE OF THE MINISTER FOR REVENUE
No 2331
Date 21-8-47

Revisep for 22/8/47

41) May be awaited

8

27/8/47

Minister Rev & Coms

Sec A 28/8

42)

28/8 & returned

Letter No 45-C 875/43-44 & 8/4-48 from the Dy Commr, Kolar Dt. requesting sanction to the posting of an accountant for working up the accounts in the Mulbagal town ship from 1-7-47 to end of June 1948

43) The Dy Commr Kolar Dt requests sanction to the Posting of an accountant for writing up the accounts up to date from 1-7-47 to end

777 V 6105 V 6760

of June 1948 He has not stated the pay proposed to be given to him He further states that a final report will be sent after the accounts are completely written up.

44) Submit for orders

UKB 16/4 45) Information as the pay of the Accountant posted to this work and the expenditure to be incurred by the Municipal Council in this behalf for 47-48 may be called for

Rs 174-48

46) Submit with a draft letter for appl

UKB 19/4 47) Issued Rs 174-48

To The Dy Commr, Kolar Dt

No L 16156 Dy 23-4-48

Calls for some information

This A 26/4

Letter No A5-C 875/43-44 Dy 5/5/48 from the Dy Commr, Kolar Dt furnishing the information

48) It is reported that the Spl Accountant has been appointed on his own Pay of Rs 60 P m plus Rs 15 deputation allowance p m along with the usual Dearness allowance of Rs 15 P m making a total of Rs 90 P m in all & that the expenditure during 1947-48 amounting to Rs 1080 will be met from out of the funds of the Mutha[illegible] Mohalla

UKB 10/5 Submit with ref to Para 45 supra

ME 4-47. 6760

49) DO to Secy the appointment of the accountant may be continued upto the end of June 48 or may be putup for 18/5/48

50) Submitted with a draft GO for approval

11/5

Recd 11/5

51) May be approved

Recd 18/5/48

Minister for L.S.G.

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT
No 2921
585
Date

20/5/48

52) Approved

17/7/48

13/7

53) Issue

18/7/48

2875) To the Dy Commr, Kolar Dt
the Comptroller
No L629-30 Dt 16-7-48
Sanctions the proposal with certain observations

28/7

6760 ✓ 804/L ME 4-47.

Letter No AS-C 875/43-44 dt 21-7-48 from the Dy Commr, Kolar Dt, stating that the services of the Special Accountant employed for a period of one year in the Taluk mdy for writing up the Mohatarfa accounts and bringing them up to date has been dispensed with from 1-7-48 and requesting to be intimated whether the completion of the remaining accounts is necessary and whether an experienced Second Division clerk may be appointed for the purpose

5th) The accounts were in arrears from the years 1935-36 to end of 1943-44 The Special Account was appointed in GO No L 629-30/ME 4-47 75 dt 16-7-48 for a period of one year from 1-7-47 was able to complete the accounts till the end of -39, and the accounts for the years 1939-40 to the end of 1943-44 still remain to be completed As the Dept of the mdy and the members of the MEC were of opinion that no useful purpose would be served by continuing the Highly Paid Account, the services were terminated from 1-7-48

5th) The D C now requests to be informed whether it is necessary to wind up the remaining accounts and whether an experienced Second Division clerk may be appointed for the purpose (He has own opinion in this behalf is contained in the last para of his letter under reference)

5th) Submitted for orders

3/8

57) The opinion of the Comptroller might be invited on the point referred to in the D/s letter above

A

pwsegg
6/8/48

58) A yes

8/10/8

U O 38/D 10 8 48

59) Forwarded with Compliments to the Comptroller to the Govt of Mysore, Bangalore for favour of opinion on the Point referred to at "A" in the letter addressed by the Dy Commr, Kolar Dt

COMPTROLLER
U O No
Date
Special
CLAD
BANGALORE

9/10/48

Byrordg
Dy Secy to Govt
7/11/8

By order
Asst Secretary
10/8/48

(U O 12/C 2 A 10
11/8/48)

136/16 9 48

Ulla Revdeptt

U O No 83/CLAD dated 15-9-48

Returned with compliments,

60) In view of the misappropriation and the chaotic condition of the Municipal Mohatarfa accounts, as reported by the Deputy Commissioner, Kolar District in his letter No A 5 C 875/43-44 dated 21st July 1948 it is desirable to insist on the writing up of the Mohatarfa accounts for the entire period by employing suitable additional hands, if necessary

REVENUE SECTION
21/9

21/9/48

PA

Comptroller.

14

working up of the Mohatarfa accounts in the Mukangal Town mkt.

804

36) The opinion furnished by the Comptroller in para 60 supra is submitted for perusal & orders

WMS 22/9 Pse 24-9-48 by/pl but up a file to Dc

Kellem pse. accepting his opinion when is submitted by Comptroller & regret seems common clerk to win to post a complete account complete in up to date

Mukangal town

63) Draft with a draft letter for appl. - Reception Rec secy from 24/9/48

for approval before

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT
No 3
Date 15 SEP 1948

WMS 24/9 Pse 24-9-48

7/10/48

9/10

9/10/48

804
L

To The Dy Commr, Kolar Dt
No L3838 Dt 14-10-48

States that Govt consider that it is very necessary to get the Mohatarfa accounts of the Mulbagal Mcpl written up for the entire period & that necessary action may be taken to Post a Second Gen clerk as suggested in Consultation with the Mcpl

To The Comptroller to Govt
No L3839 Dt 14-10-48

Forwards a Copy of the above

Gen B
25/10

Appendix F G—1]

SUBJECT Embezzlement of municipal money in the Mulbagal municipal office

Section Jud

File No 109-42

Serial No

Diary No of letter replied to

No L 4224

To

The Deputy Commissioner

Kolar Dt

General and Revenue Secretariat

( )

the *19*

Sir,

Date of issue 21.10.42

I am directed to invite reference to your letter No A S C 475, 42-43 of 24-8-1942 on the above subject, and to request you to be so good as to furnish ~~a report in the~~ the result of the prosecution ordered by you against the Bill Collector A V Ramakrishna Rao Rep^t to therein

Signed by Mr. K M N

I have &c

for Secretary

List of enclosures

Copied by

Examined by

WD 086—GPB—40 000—30 7 40

VI G 7]

GOVERNMENT OF HIS HIGHNESS THF MAHARAJA OF MYSORE

GENERAL AND REVENUE SECRETARIAT

No 25682 dated the 8-12-1942

To

The Deputy Commissioner
Kolar Dist
Kolar

OFFICE OF THE DEPUTY COMMISSIONER
10 DEC 1942
GL. No
* KOLAR DISTRICT *

SUBJECT

Calling for a report on the result of the prosecution ordered against the bill Collector of the Mulbagal Municipal office for embezzlement of money

SIR,

I am directed to invite attention to the marginally noted *No 14224 dated 21/10/42 communication and to request that the Government of His Highness the Maharaja may be informed, in the column opposite ~~of the cause of delay in furnishing a reply and~~ of the approximate date on which reply may be expected

I am also to request that the reply to this reminder may be sent not later than the

I have, etc,

for Secretary to Government,
Law Department

Previous reminders

REPLY

No A-S 6 425/42-43, dated the 11th Dec 1942

To

The Secretary to the
Government of H H the
Maharaja of Mysore,
Law Department

Sir,

I have the honour to State that the records have recalled been called for from the present of the Municipality for further investigation of the matter After the investigation is over, a further reference will be made

I have the honour to be
Sir,
Your most obedient Servant

for Deputy Commissioner
Kolar District
11/12/42

Placed in the Connected file

WD 088—GPB—5 000—31 7 40

3

No A5 c 6425/42-43 Office of the Deputy Commissioner,
Kolar, Dated the 5th March 43

5609

To

The Secretary to Government of Mysore,
Law Department, Bangalore

Subject - Embezzlement of Municipal money in Mulbagal Municipality

Sir,

With reference to your letter No L 4224 dated 21-10-1942 requesting me to furnish the result of the prosecution ordered by me against the Bill-collector A V Ramakrishna Rao of the Mulbagal Municipality, I have the honour to state that the records called back for further reference have since been sent to the District Superintendent of Police, Kolar for investigation The result of investigation will be intimated in due course

I have the honour to be,
Sir,
Your most obedient servant,

for Deputy Commissioner,
Kolar

GENERAL AND REVENUE SECRETARIAT

Bangalore, Dated, - 16/7

D O No L 711

Dear Sir,

I am desired to invite reference to this Office letter No - 4224 dated 12/10/42 and the subsequent ~~reminders~~ correspondence ending with letter No 4582 6425/42 dated - 5-3-43 - ~~on the subject of~~ regarding the embezzlement of Rs money in the Mahbubnagar Town Bank and to request you to be so good as to forward very early the result of action taken in the matter, as promised thereto, ~~immediately~~

2 I am to request you to be so good as to expedite your reply thereto as the matter has been pending for a long time

Yours sincerely,

for
14/7/43

To

Mr D L Kotwal Dist (by Name)

In reference
Pl. postponed to
Counter file 28/7/43

57/5

No. 425/42 Office of the Deputy Commissioner,
Kolar District,
Dated, Kolar the 21st July 1943

OFFICE OF THE P. W. & P. H.
FOR L. S. G.
Date 29 7 43
No 804

To

SEC. L.
27/7/43.

RECEIVED AT
27 JULY 1943
L S G BRANCH

The Secretary to Government of Mysore,
Law Department, Bangalore.

Sir,

With reference to Mr C Ramachandra Rao's D O letter No I 711 dated 16-7-43 reminding me to expedite the report of action taken re the embezzlement of Municipal money in Mulbagal, I have the honour to state that on investigation by the Police into the materials for prosecution the District Superintendent of Police, Kolar found that the evidence for prosecution is not sufficient for a successful conviction He has, therefore been directed to cause a "B" report being sent to the concerned court and to report the result to this office. On receipt of the further report from the District Superintendent of Police, the final report will be submitted to Government

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District

DOS
29/7/43 Submitted final report
will be awaited
for perusal
Law Dept
28/7
28/7
Comments

Letter No Ab C 8/5/45 dated 27th October 1945 from the eputy Commissioner, Kolar District to the Secretary to Government aw Department, Bangalore

---

Subject Mis appropriation of Municipal Money in Mulbagal Municipality

---

I have the honour to forward herewith a copy of report No 3/45-44 dated 22-10-45 from the Amildar-President, Mulbagal Town unicipal Council showing certain misappropriations of mohatarfa ollections committed by bill collector A V Ramakrishna Rao The ums so far detected amounted to Rs. 267-4-8 during the year 1942-43 nd Rs 133-11-0 during the previous year The total sum of Rs. 400-15-8 as been recovered by the President from the concerned delinquent nd credited to the Treasury under Municipal funds, as noted in etail in the president's report

2 Two mohatharfa recipt books Nos 11882 and 11883 are eported to be missing and the President suspects these books as aving been misused by the said bill collector Orders have been issued to the president to issue a notification and obtain from the rate-payers certificates of their arrears in order to find out further short remittances or misappropriations if any

3 The Amildar has scrutinised the accounts in detail and has recovered the amounts in full I have placed the bill collector under suspension pending final report

4 Action is also being taken to trace the 2 receipt books The audit of the accounts has been taken up by the Comptroller's staff Further report will be made as to the result of further investigations, on receipt of a final report in the matter from the Municipal President, concerned

"COPY"

Secretary to Government,
Law Department

SGB

letter No C R 18/43-44dated 22nd Oct 1943, from the President, Municipal Council, Mulbagal, to the Deputy Commissioner, Kolar District, Kolar

I beg to bring to your kind notice, the following irregularities found in the accounting of Mohatarfa collections in this municipality and the series of misappropriations, committed by A V Ramakrishna Rao, Bill Collector

The accounts of the Municipality are in a state of utter confusion This Bill Collector was previously involved in a case of temporary mis appropriation and in connection with the investigation of the said case, the relative receipt books, the General Cash book, the Khirdi, the Stock Register of receipt books had all been sent to the police Taking advantage of this situation and the inexperience of the Municipal clerk, the Bill collector, has successfully managed to evade scrutiny and chenking of collections by the Municipal clerk and others has made false certificates of credit on the Mohatarfa receipt books and swallowed the amounts In fact he had not written up the khate for the current year, not even the khirdi till I took up the checking of the accounts myself I got these accounts written up, when the following irregularities were brought to light

1 The total Mohatarfa collections during the month of April 1943, was Rs 632-4-0 according to the receipt books, but the amount actually remitted to the treasury during the month was only Rs 574-12-0 as per details furnished in the margin The Bill collector had swallowed the balance of Rs 57-8-0 making false certificates of credit on the receipt books This was detected only after the khirdi was got written up and checked with the receipt books The amount was recovered from Ramakrishna Rao and credited to Treasury as noted in the margin His explanation is enclosed He admits have made false certificates and misappropriated the amounts

C No 11/30-4-43 Rs 542-12-0
C No 12/30-4-43 Rs 32- 0-0

Rs 27-4-0 on 20-7-43 C No 6/269
Rs 30-4-0 " 28-8-43 " 315/10

2 More serious than the above is the corrections of amounts in the counterfoils of receipts after issue of outerfoils to the parties concerned and misappropriating the difference A list of cases in which the amounts have been subsequently reduced in the counterfoils, by overwriting is enclosed for kind perusal together with the explanation of Ramakrishna Rao thereon He has admitted the corrections and misappropriation, and has made good the amount, of Rs 43-14-7 The dates in the counterfoils of receipts 1,2,3,4 and 5 of Book No 8358 have been corrected and the amount involved therein, aggregating to Rs 7-2-0 has been totally misappropriated by him The has also been recovered from him and the full amount (51-0-7) credited to treasury on 28-8-43 under C No 313/8

3 Details of other misappropriations committed by the Bill collector during 1942-43 which came to light, after my checking of accounts are abstracted below for kind information -

Receipt No Book No	Month of recovery	Amount involved	Amount credited to treasury	Amount misappropriated	Particulars of recovery of the misappropriated amo
24 to 40 Book 8356	July 1942	96-6-0	90-6-0	6- 0-0	6- 0-0
58 to 70 Book 8356	Oct 1942	47- 6-0	-	47- 6-0	47- 0-0
71 to 80 Book 8356	Nov 1942	70-11-4	63-14-3	6-13-1	6-13-1
81 to 84 Book 8356	Dec 1942	40-10-0	-	40-10-0	40-10-0
85 to 87 Book 8356	Jan 1943	19-14-0	-	19-14-0	19-14-0
88 to 91 Book 8356	Feb 1943	14- 6-0	-	14- 6-0	14- 6-0
Total		289- 5-4	154-4-3	135- 1-1	135- 1-1

This the total sum misappropriated by Ramakrishna Rao from July 1942 to Feb 1943, amounts to Rs 135-1-1 He has made a clean breast of all these things. He admits having recovered these monies in cash from the parties at the time of the issue of receipts to them and having subsequently misappropriated the same He has made good this sum of Rs 135-1-1 which has been credited to the treasury on 28-8-43 under C No.315/10

4 This is exclusive of a sum of Rs 17-10-7 under Octroi collections made by this Bill collector in September 1942 and misappropriated by him This was also recovered and credited to the treasury on 28-8-43 under C No 314/9

5 A sum of Rs 5-10-0 collected by Ramakrishna Rao on 31-8-42 as per receipts 45 and 46 of Book No 8356 has been credited to treasury on 30-9-42 along with the collections for september 1942 after a delay of one month

6 The accounts of the Municipality for 1941-42 have not also been audited Having felt serious doubts about the honesty and integrety of Ramakrishna Rao I looked into the mohatarfs accounts of this year also myself on receipt of records from the police in July 1943 As a result of my examination the following misappropriations have come to light

Book No	Receipt No	Date of receipt	Name of party	Amount in Outerfoil	Amount in Counterfoil	Difference misappropriated
7487	17	17-7-41	Y S Narayana Rao	4- 0-0	2- 0-0	2- 0-0
"	23	19-7-41	Abdul Khuddus	13- 8-0	7- 8-0	6- 0-0
		corrected				
"	40	10-8-41	Dandipapaiah	0-12-0	0- 6-0	0- 6-0
"	50	22 8-41	Pattabhiramaiah	5- 0-0	2- 0-0	3- 0-0
7488	2	6-9-41	N Chandrasekaraiah	12- 4-0	4- 4-0	8- 0-0
8349	17	25-3-42	Bedarapapanna	9- 3-0	9- 3-0	4- 3-0
				amount entered in the khirdi is Rs 5/- only		
"	53	30-3-42	Batchu Srinivasaiah	35- 0-0	35- 0-0 amount entered in the khirdi is only Rs15/-	20- 0-0
"	69	31-3-42	Kasetti Changalaraya ppa	8- 0-0	8- 0-0	6- 0-0
				amount entered in the khirdi is Rs 2/-only		
"	70	"	Nurubar Nunivenka-tapra	6- 0-0	6- 0-0	3- 0-0
				amount entered in the khirdi is Rs 3/-only		
"	83	"	Chamakalahalli Papanna	7- 0-0	7- 0-0	3- 0-0
				amount entered in the khirdi is Rs 4/-only		
"	89	"	Chinnamma	1- 8-0	1- 6-0	0- 2-0
				0-2-0 short in totalling in the khirdi		
8350	31	"	Pattabhiramaiah	11- 4-0	11- 4-0	10- 0-0
				amount entered in the khirdi Rs 1-4-0 only.		
8352	14	30-4-42	Seshappa	3- 0-0	3- 0-0	2- 0-0
				amount as per khirdi 1-0-0 corrected		
8353	65	25-5-42	Pillamma	1- 5-0	1- 5-0	0- 1-0
				amount as per khirdi is Rs 1-4-0 only		
8352	85	26-5-42	Nuriverkatappa	2-10-0	2-10-0	1- 4-0
				amount entered in the khirdi but not remitte		1-4-0
354	2	30-5-42	Munisami	1- 4-0	1- 4-0	0- 4-0
				amou t entered in the khirdi Rs 1-0-0 only		
"	10	"	Puttappa	4- 6-0	4- 6-0	3- 0-0
				amount entered in the khirdi Rs 1-6-0 only		
"	12	"	Gopinathachar	7-11-0	7-11-0	0- 1-0
				mount entered in the khirdi Rs 7-10-0 only		
"	53	3-6-42	Dhobhi Munisami	3-11-0	3-11-0	0-10-0
				amount entered in the khirdi Rs 3- 1-0 only		
"	71	15-6-42	Narasappa	1- 4-0	1- 4-0	0- 4-0
				amount entered in the khirdi Rs 1- 0-0 only		
"	89	30-6-42	Seshachar	5-12-0	5-12-0	1- 0-0
				amount entered in the khirdi Rs 4-12-0 only		

Total amount misappropriated Rupees 74-3-0

In the first six cases I have not been able to secure the outerfoils

I m

Outerfoils from the parties concerned but the overwritings or corrections in the counterfoils are so clear and obvious, that they leave no doubt as to the misappropriations made Ramakrishna Rao has also admitted his guilt In other cases also the outerfoils are not yet secured The counterfoils are clear and uncorrected Only the full amounts have not been brought on the khirdi or even if brought they have not been credited to the treasury The full amount of Rs 74-3-0 has been now made good by Ramakrishna Rao and credited to the treasury on 31-8-43 under C No 358/15

7 An examination of the khirdi disclosed short remittances, during the months of October, November and December 1941 also They were made good by Ramakrishna Rao Bill Collector and credite to the treasury as pe details furnished in the margin

Amount remitted short	Dates of recovery and credited to treasury
October 1941 Rs 25-8-0	31-8-43 C No 358/15
November " " 2-0-0	
December " " 32-0-0	6-9-43 C No 44/3

8 The total amount misappropriated by A Y Ramakrishna Rao, thus works up to Rs 267-4-8 during 1942-43 and Rs 133-11-0 during 1941-42 The full amount has been made good by him I have not examined the accounts prior to 1941-42 as they have already been audited by the auditors of the comptroller's Office

9 Thirty Mohatarfa receipt books bearing Nos 11874 to 11903 inclusive were received from the comptroller in March 1943 Two of the receipt books 11882 and 11883 are now missing These books have not been brought on the stock Register at all, on the ground that the said Register had been sent to the police in connection with the investigation of a case of embazzlement of Municipal collections by the same Bill collector This cannot be an excuse It was the duty of the Municipal clerk to have maintained a separate account of the receipts and issues of these and other books, pending receipt of the stock register from the police, on conclusion of investigation His failure to do so has resulted in this confusion The Municipal clerk is one B Ramanna Who has since taken long leave and gone to Bangalore for higher studies His letter enclosed in the records discloses that he was not in the know of things at all Both he and the Bill collector, were definte that the two books in question were not at all received from the comptroller This could not verified, as the books had not been brought on the stock register and the invoice received from the Comptroller had also been mislaid A reference was thereupon made to the Comptroller and the reply received from him discloses, that the two books were sent to this office along with other books, what happened to these books cannot be stated with certainity It is not unlikely that the Bill collector has misused and mislaid them also It is necessary to issue a notification re the missing of these books and obtain from the rate payers, certificates of arrears, before the truth can be found out

There has been a total neglect of duty on the part of B Ramanna Municipal clerk He was responsible for checking the collection with reference to the khirdi, before writing up the challan His failure to do so had led to these embezzlements In fact the Bill collector had not written up the khirdi since July 1942 I had to get it done to facilitate examination of accounts The municipal clerk had allowed things to drift The Bill collector wrote out the challans himself for such of the amounts as he cared to remit to the treasury He continued unchecked and had ample opportunities to gamble with public money just as he liked In fact he has been misappropriating Municipal collections without interruption ever since July 1941-not to speak of the previous years the accounts of which have been audited by the auditors of the Comptrollers' Office and has succesfully evaded scrutiny

The above report discloses clear cases of falsification of accounts and embezzlement of public money by Ramakrishna Rao, in his capacity as Bill collector of this Municipality He is thoroughly unreliable and untrustworthy and it is obviously dangerous to continue him in service He deserves to be prosecuted But he is a young boy whose future will be completely marred by such a course of action He has made good the entire sum of Rs 400/- and odd misappropriated by him In view of these circumstances it is for kind orders whether he may not be let off with some departmental punishment

There has been some delay in submitting this report It is due to the following reasons

P T O

1 I took charge of the municipality in the last week of January 1943, and took some time to acquaint myself with the affairs of the Municipality The collection season set in, and in view of the very heavy arrears outstanding recovery, I had to devote attention to the same,, and could not find time to look into the Municipal accounts in detail earlier There was no kulavar bakipatti in the Municipality, and thirgs were ina state of confusion in the hope that reduction of arrears, would ease matters, and facilitate the preparation of a clear bakipatti, I paid undivided attention to collection, I was able to recover a sum of Rs 5867/- towards Mohaterfa and Rs 3964/- towards Octroi during the year as against sums of Rs 3584/- and Rs 3290/- respectively during the previous year

2 During the course of collection, I had occasion to examine a few receipts and felt some doubts about the honesty and integrity of this Bill collector I called for the accounts, but he evaded me, saying they connected papers were with the police in connection with a case of alleged embezzlement of Municipal collections by him I had no other course left, but to keep quiet perding receipt of the records from the police Re the embezzlement referred to, investigation by police disclosed that the evidence in the case was not sufficiently clear and convincing to secure a conviction The case was therefore 'B' sheeted and the records returned to this Office on 26-7-43 It was only after this date, that I was able to look into things in detail and got at the truth In fact till 26-7-43, the bill collector was telling me that Mohaterfa receipt book No 8356 was with the police, on receipt of the records, it was found that he was uttering falsehood and evading examination of the receipt book, lest his misappropriation should come to light The book was secured from him only, subsequently, examined and the misappropriation detected

3 The amount involved was heavy and its recovery was of paramount importance I had to allow some time to Ramakrishana Rao to made good the heavy amount He has done so after great difficulty

4 The work in the Municipal Office was heavily in arrears in every respect B Ramanna was inexperienced, and never kept the office up to date He also took leave in June 1943 and went away to Bangalore for studies His place was vacant till about the end of September 1943 when it was filled up by a recruit from the C R B The Sanitary Maistry of the Municipality was first transferred to I G F Sanitary Board about 3months ago and subsequently passed to the Food Department He was an official of some experience His place was filled in by a recruit, who did not work for more than three days in the Municipality He fell ill and is now an inpatient in the Mental Hospital, Bangalore The place of the Sanitary Maistry is still vacant All arrears of work had to be cleared and accounts kept ready for audit I had to get all the work done by Ramakrishna Rao alone under my personal supervision I could not dispense with his services until this work was attended to It is now almost complete The auditors from the Comptroller's Office came here on the 18th instant They are now at their work On completion of the audit, a thorough investigation will be made into all the irregularities commited by A V Ramakrishna Rao, and a final report submitted with the necessary records for orders Ramakrishna Rao is now working as a depot clerk in the Reserve Dept Mulbagal

'Copy'

For Deputy Commissioner,
Kolar District

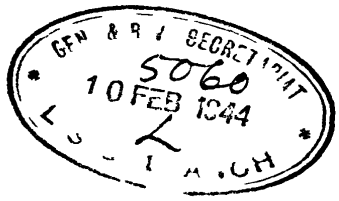
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Comptroller's Office, Bangalore

No 272/CLAD Encl Extracts

Dated the 7th FEBRUARY 1944

The Secretary
to the Government of His Highness
the Maharaja of Mysore, LAW DEPARTMENT,
BANGALORE



Sir,

I Have the honour to forward herewith extract of Paras 6 to 12 of the Audit Report on the accounts of Lulbagal Municipality for the years 1941-42 and 1942-43 dealing with the mis-appropriation of Municipal Funds to the extent of Rs 616/- by the ex-bill collector, A V.Ramakrishna Rao, for the information and orders of Government

A special audit of the accounts of the Municipality will be arranged for on hearing from the Deputy Commissioner, Kolar District who has been addressed in the matter, and a further and more detailed report will be submitted to Government on the completion of such audit in due course

I have the honor to be,
Sir,
Your most obedient servant,

M Shawano

COMPTROLLER.

Appendix F G —1]

SUBJECT

Section nil
File No 107-43
Serial No 3

Diary No of letter replied to

No L946

To

General and Revenue Secretariat

( )

the *194*

The D Kolar Dt

Sir,

In forwarding herewith a copy of letter no L 72/c LA dt 7-2-44 received from the comptroller to govt re the misappropriation of Govt funds by the extent of Rs 616/ by one A V Ramakrishna Rao in the Sub Magistrate Taluk office of Malbagal I am directed to report and to send immediately a detailed report ~~as called for in this office letter No L 4224 dt 21-10-43~~

Date of issue 1/3

Signed by P W D please

Mr A N Rao

Together with its enclosures, as noted.

List of enclosures

Copied by PW 28/2/44

Examined by

WD 04161—GIB—60 000—24 10 41

In the matter [illegible]
[illegible] your letter
No AS.C 875/43 of 27-10-43 on the subject.
The enclosures may be kindly returned along
with your reply.

Thanks

Yours
[illegible]

From [illegible] Secy. Home Dept

15

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 9116 *Dated, Bangalore* 1/3

FROM

The Secretary to the Government of His Highnes the Maharaja of Mysore
Law Department

To

The Deputy Commissioner,
Kolar District

S i r ,

In forwarding herewith a copy of letter No 272/CLA dated the 7th February 1944 received from the Comptroller to Government re- the misappropriation of Municipal Funds to the extent of Rs 616/- by Mr A.V Ramakrishna Rao in the Mulbagal Town Municipality together with its enclosures in original, I am directed to request you to send immediately a detailed report in the matter - vide also your letter No A5 C 875/43 dated the 27th October 1943 on the subject

The enclosures may be kindly returned along with your report

I have the honor to be,
S i r ,
Your most obedient servant,

for Secretary to Government,
Law Department

Ml 107-43-3

No A5 C 875/43
Enc 1

Office of the Deputy Commissioner,
Kolar District,
Dated, Kolar the 29th April 1944

To

The Legal Remembrancer and Secretary to Government,
Law Department, Bangalore

GEN & REV SECRETARIAT 6950 5 MAY 1944 L S G BRANCH

LEGY LAW DEPT 7 MAY GM COVT OF MYSORE

Subject Mis appropriation of Municipal Money in Gulbarga Municipality

Sir,

With reference to correspondence ending with your letter No L 9116/M1 107-43-3 dated 1/3/43 on the above subject, I have the honour to state that the extract of paras 6 to 12 of the Audit Report pertaining to the mis appropriation was sent to the President of the Municipality for a detailed report on each item Mr C S Ramaswamy, the Amildar-President has examined the accounts of the Municipality in detail in the light of the observations in the Audit report It is seen from his report (copy enclosed) that the khate has now been posted upto-date and salwar and kulwar bakipatti has been prepared A notification calling upon the rete payers to verify their arrears according to Baki patti now made available in the Municipal Office has been issued by him and until the accounts are audited by the Assistant Comptroller, a final report as to sums misappropriated may not be practicable It is explained in the body of the Amildar's report that the two receipt books No 11882-3 which were missing have since been traced and are not used or misused, and that out of the total amount of Rs 616/- shown as mis-appropriation in para 12 of the audit report, a sum of Rs 563-11-4 has already been recovered from the bill collector Ramakrishnaiah and credited to Treasury in addition to an excess recovery of Rs 38-5-0 from him, while items aggregating to Rs 10-6-4 are still under investigation

2 It is true that the previous President had mismanaged the Municipal Office He did not allow the Vice President any kind of supervision over the work of the unicipal staff and did not avail himself of the assistance of the Vice President

3 As desired by the Comptroller in the 2nd Para of his letter 272/C L A D. dated 7/2/44 addressed to you, I request that a special

Special
~~Speaicl~~ audit of the accounts of this Municipality may kinlly be taken up after April 1944, as the accounts have now been brought upto date

I have the honour to be,
Sir,
Your most obedient servant,

DEPUTY COMMISSIONER
Kolar District

Letter No C R 18/43-44 dated 29/3/44 from the President, Town Municipal Council, Mulbagal, to the Deputy Commissioner, Kolar District, Kolar

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Re Misappropriation of Mohatarfa collections by A.V Ramakrishna Rao, Ex-Bill Collector

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With reference to your memo No A5 C.875/43 dated the 16th March 1944 on the above subject, I beg to submit the following report on the several points raised by the Comptroller in his audit report on the accounts of this Municipality for the years 41/42 and 42-43 The enclosures received with your memo referred to above and containing extracts from the said audit report are also enclosed in original for ready reference.

The accounts of the Municipality were in a state of hopeless confusion when I took charge of it in the last week of January 1943. Khatas had not been written up for the year, even the khirdi had not been written up and the collections posted to the Khata It was impossible to know the amount collected and remitted to the Treasury from time to time. Not even a remittance Register had been maintained and even the Treasury Pass Book of the Municipality had not been posted uptodate There was no bakipatti and in its absence, it was impossible to lay hands on any defaulter with certainty All this was done purposely by A V Ramakrishna Rao, to screen the series of misappropriations committed by him He had obviously taken advantage of the inexperience of the Municipal Clerk and lack of supervision by the Presiding Officers He could even play with the mohatarfa Receipt books as he liked No account of stock of these books had been maintained and no acknowledgement given to the office, when even the receipt books were taken out This was the sad state of affairs in January 1943.

The collection season started in February and with this work and the Food problem weighing heavily on me I could not devote undivided attention to the accounts of the Municipality till after the close of the collection season, though I did suspect the bonafides of A V Ramakrisha Rao earlier He was already involved in a misappropriation case and when ever I called for the accounts he used to evade me by saying that all the connected records had been sent away to the Police for investigation All these gave further opportunities to this unscrupulous Bill collector to continue his game of misappropriation for a month or two even in my time

After the collection season, I sat tight on him and started checking the accounts in detail The records that had been sent to the Police had also been returned by them They disclosed that all the records, and receipt books wanted by me had not at all been sent to the Police Ramakrishna Rao then confessed that he had kept them by to evade scrutiny Khirdi had not been written up since 1/7/1942, till February 1943 I had to get this done with reference to the receipt books, before checking remittances to the Treasury My investigation disclosed a series of misappropriations involving a sum of Rs.400-15-8. The entire sum was recovered and a detailed report submitted to you on 22/10/43 with this office No C R 18/43-44.

Re the objections raised by the Comptroller, what is stated in para 6 is true The Demand collection and Balance under Mohatarfa had not been written for 41-42 and 42-43 I have now got them written and posted upto-date I have got prepared a clear salwar and kulawar bakipatti with reference to the khata which is posted upto date

- It is true that two receipt books (Mohatarfa) bearing No 11882-3 were missing and it was suspected that A V Ramakrishna Rao had misused and mislaid them But fortunately they were traced while removing the office, from the Taluk office to the new Municipal building last month They are unused and in tact The missing of these books had also been reported in para 9 of my report adverted to above.

I have detailed in my previous report the various methods adopted by Ramakrishna Rao in defrauding the Municipality and I have recovered all the misappropriated amount that came to my notice during my investigation

The audit of the Municipal accounts by the auditors of the Comptroller's office had disclosed a misappropriation of Rs 616/- as per para 12 of the audit report and the statements accompanying the report. This is inclusive of a sum of Rs 161-15-0 relating to short remittance in July 1943 which I recovered in August 1943 and did not mention in my report previously as it related to 43-44.

Even taking the sum as 616/- my examination of the account books shows that a slight mistake has occurred in the statement C re amount misappropriated in November 1942 It is shown as 54-11-4 in the statement. I have checked the receipt books with reference to the Khirdi. The total amount of mohatarfa recovered during that month was Rs.70-11-4 While checking the remittances previously, I was guided by the pass Book and the General Cash book in the absence of the Remittance Register or the Treasury challan There was a remittance of Rs.63-14-3 during that month The entry in the pass Book was loconic. It mentioned the amount as 'Municipal remittance' without noting details. I referred to the General Cash Book It had been written by the Municipal Clerk. He had noted the amount as mohatarfa, I therefore thought that Rama-Krishna Rao had remitted 63-14-3 out of 70/11/4 and had swallowed Rs 6-13-1 I asked him to make good this amount which he did on 28/8/43 When the auditors came, they brought with them the original Treasury Challan dated 30/11/42 It disclosed that the amount of Rs 63-14-3 comprised of the marginally noted items of collections It was then clear that Ramakrishna Rao had kept me in the dark in respect of this item by misplacing the Treasury challan and not maintaining the Remittance Register Out of Rs.70/11/4 recovered under Mohatarfa he had credited Rs.16/- on 30/11/42 and Rs 6-13-1 on 28/8/43, leaving a balance of Rs 47-14-3 and not Rs.54-11-4 as mentioned by the auditors

Mohatarfa	Rs.16-0-0
Octroi	40-4-3
Pound	7-10-0

Re the particulars of misappropriations referred to in the statements prepared by the auditors, I have recorded the statement of A.V. Ramakrishna Rao in detail on 24/3/44 It is enclosed in original for favour of your kind perusal He denies embezzlement in respect of item 6 of statement A, relating to receipt No 23 of Bk 7490 In the original receipt the original entry on the top of the receipt of Rs 16-8-0 has been erased and a fresh entry of Rs 14/- made. In the body of the receipt details are furnished for Rs.14/- only Ramakrishna Rao explains that he started writing receipt for Rs 16/8/0 due by the party and when the party said he had only Rs.14/- he corrected the entry He recovered Rs 2/8/0 subsequently the same day and passed receipt No.24 This is true But his statement re receipt No 45 of Bk 7490 and receipt No 6 of Bk.11894 require verification I have called for the outfoils of the receipts from the parties and shall look into the matter on their production Re Octroi he says that he is responsible for Rs.17-10-7 only and the balance of Rs.3-12-4 are to statement D refers to small amounts, omitted to be credited to the Treasury by the Octroi Mutsaddi now and then and made good by him, after audit This is also under investigation

The result is as follows:

1. Total amount misappropriated as per statement prepared by the auditors		616-0-0
2. Less deductions as detailed below		
(a) Amount already made good	556-14-3	
(b) amount credited on 28/8/43 and not taken into account by the auditors	6-13-1	
(c) amounts relating to receipts 23 and 45 of Bk 7490 and 6 of Bk 11894 . Under further investigation	6-10-0	
(d) Octroi as per statement D	3-12-4	574-1-8
Balance		41-15-4

I have recovered this amount of Rs 41-15-4 on 24/8/43 and credited to the Treasury the same day under C No 16/422 My scrutiny of accounts has also shown an excess credit of Rs 38-5-0 by Ramakrishna Rao as per details noted in the last para of his statement I have not however refunded the amount to him, as it may required towards adjustment of fresh misappropriations, that may come to light after detailed audit of the accounts by the auditors of the Comptroller's office.

Contd: on page 2.

In my previous report dated 22/10/43 I have detailed the reasons for the delay in submitting my report as required by Article 16 T A T.

I have now got the khate written up and posted upto date A clear kulwar and salwar bakipatti has been prepared and demand notices issued to all the defaulters with a view to assess exactly the amount misappropriated by Ramakrishna Rao I have also issued a notification calling upon the Ratepayers to verify their arrears, with reference to the bakipatti available in the office and the individual notices issued to them and to produce receipts if any for examination before the end of April 1944 I have obtained a few receipts and completed the investigation many more may come in As the accounts are ready, the audit may be taken up any time after April 1944 My final report can be submitted only after this audit

---

"Copy"

Deputy Commissioner,
Kolar District

MS

Appendix F G—1]

SUBJECT Misappropriation of Mk. Money in Dulbaggal Newspaper

Section M1
File No 107-43
Serial No 5

Diary No of letter replied to L/12355

General and Revenue Secretariat

( )

the *194*

Date of issue 12/6

Signed by

To

The Comptroller

Sir

~~In continuation of my letter to your letter No. 272/C LAD of 7-2-44 from the Secretary to the Government of~~ a copy of letter No 45 C 875/4 from the Defence Department on the above subject, I am directed to request you to arrange, as ~~per para 2 of your letter No 272/C LAD of 7-2-44~~, for a Special audit of the accounts of the Dulbaggal Newspaper as required by the Defence in para 3 thereof. Please also para 2 of your letter no 272 C LAD dated 7-2-44 for

I am etc

12/5

List of enclosures

Copied by 13/6/44

Examined by

WD 04161—GPB—60 000—2s 10 41

Please make a copy of the proposal dated 9.4.44

12/5

Ml 107-43-6 3323/L 22

CONFIDENTIAL

VO 259 B1 A c
No 155/CLAD

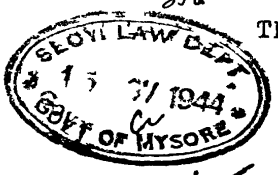
OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

Bangalore, dated 13 11 44 November 194 4

From

M SHAMANNA Esq M A
Comptroller to the Government of
His Highness the Maharaja of Mysore
BANGALORE

To



The Secretary to the
Government of Mysore,
Law Department, Bangalore

Sir,

Subject - Misappropriation of Municipal moneys in the Mulbagal Municipality

With reference to the correspondence ending with your letter No L 12355/Ml 107-43-5 dated the 13th June 1944 on the above subject, I have the honor to forward herewith for the information and orders of Government and for such action as they deem expedient to take in the matter a copy of the special audit report relating to the accounts of the above Municipality submitted by Mr C J Ananda Rao, B A , Assistant Comptroller in charge of the Bangalore Local Audit Circle The Special Audit was conducted by Mr K Rajagopala Iyengar assisted by Mr B R Subba Rao B Sc , Superintendent and Accountant respectively of my office under the guidance and supervision of the officer referred to above The results of the Special Audit are detailed in paras 4 to 14 of the Report 4

2, Special reference is invited to the following paras in the Report which deal with the important points noted against each

No of Para	Subject
4	Unsatisfactory condition of the Mohatarfa accounts
6	The "Modus Operandi" adopted by the Ex-Bill Collector A V Ramakrishna Rao in defalcating the Municipal moneys
7	Why the total amount actually defalcated cannot be determined or estimated with any measure of accuracy
12 & 13	How far the President and Vice Presidents were responsible for the defalcation

3 The amount so far brought to light as having been defalcated works up to Rs 596-6-0 and the entire amount has since been recovered and remitted to the Treasury from the Ex-Bill Collector A V Ramakrishna Rao who is the chief person involved in the defalcation

4. The defalcation was not the outcome of any defects in the authorised system of accounting of Municipal moneys or rules therefor. But it was rendered possible (i) by the non-maintenance of the prescribed books and records in the proper manner (ii) by the negligence on the part of the successive Presidents and Vice Presidents who held offices as much, during the incumbancy of A V.Ramakrishna Rao, to enforce strict adherence to rules by the office and the subordinate staff and (iii) by failure on their part to exercise the required supervision over the work of the subordinate staff in general and over that of the Ex Bill Collector, in particular, till the present Amildar President took up investigation on suspicion of a particular instance some time after he took charge of the office

I have the honor to be,
Sir,
Your most obedient servant

Comptroller

CT/7

L-6796-TR 10-7-43-7 9/11/48

To, The D C Kolaba

I R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

Sir,

With reference to your letter No A-5-c 875/43 dt 9-4-44 re misappropriation of money in the Malbagal Town Bill I am directed to forward herewith a copy of letter No 259 BR A-c/155/CLAD dt 13-11-44 received from the Comptroller to pursue in the matter and to request you to investigate the matter on the lines suggested in para 7 of the Audit report a copy of which may be obtained from the Comptroller if the same has not been already sent to you to find out the exact amount defalcated. The explanations then of the Amildar presently

by the Ex-Bill collector

A.V. Ramakrishnarao

TJ.

DI Watkins

P T O

especially of Messrs B R Sarma and
C S Ramaswamy and of the respondents
and forwarded to Govt, as the defalcation
has occurred on account of their negligence
duty in the matter administration

I am to request that your detailed report
in the matter may be furnished by the end
of January last.

Yours etc

for

Secy to Govt

To L 6797 9/1/45

Copy of the above is forwarded to the
Comptroller for forwarding a copy of the
special audit report to the D C Kolar
at once immediately, if the same has
not already been sent to him

By order,

for

Secy to Govt

DO No L 3382 26-X-45
Dear Sir.

I am desired to request you to expedite the submission of the report called for in this office letter No L 6796 of 9-1-45 re the misappropriation of money in the Murbogal Town Hall

Yours faithfully,
27/10/45

To, The C - in - C
(by name)

24-X-04

Dear Sir,

am desired
to request you to intimate
~~enclose~~ by return of post

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the 194

Date of issue 12 6 46

Signed by

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 13923

To

Dear Sir,

I am desired to invite reference to this office letter No 23382 of 9-1-45 ~~10/10/45~~ and subsequent reminders ending with letter No L 9750 of 22/8/46 re the mis-appropriation of money in the ~~Mulbagal~~ Cuddapah Taluq and to request you to intimate, by return of post, when a reply in the matter may be expected to be received in this office

Yours, etc.

for Secretary to the Board of Revenue

WD 0874—GPB—25 000—20 11 4

Dear Sir, L 1164 - 21/7/47

I am desired to invite reference to this office letter no L6796/ md 107-43-7 dt 9-1-45 and the subsequent reminders thereto calling for a report in regard to the misappropriation of money by the Mukhagal Town welfare and to point out that there is an unwarranted delay in sending a report to Govt in this behalf. I am therefore to request you to arrange to send the report called for herein within a fortnight at the latest.

~~Your personal attention may be paid in the matter~~

Yours Sd

To The D C Kolar Dt

(by name)

Ulr

No A5 C 875/43-44

Office of the Deputy Commissioner,
Kolar District,
Kolar, Dated the 6th July 1947

To

The Secretary to Government,
Revenue Department, Bangalore

Sir,

Subject Misappropriation of Municipal money in Mulbagal Municipality

With reference to your D O letter No L 1164 dated the 21st July 1947 calling for a report on the above subject, I have the honour to state that a report could not be sent as the exact position of the mohatarfa accounts could not be gauged and the special hand sanctioned for writing up mohatarfa accounts could not be appointed till now as an experienced clerk was not available An Official has now been appointed and posted to this Municipality for this purpose and the President has been asked to keep a close check over the work of the Official and see that the writing of the mohatarfa accounts is completed early After the mohatarfa accounts are written up and brought up to date, a report will be sent The period sanctioned for writing up the accounts is six months and the report called for could only be sent at the end of this period, if the accounts are brought up to-date, by then Every effort will be made to complete the work in the given time to send up a report

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District

Bk

No /5 C. 875/43-44
Enc file

Office of the Deputy Commissioner,
- Kolar District,
Kolar, dated the 8th April 19[illegible]

To

The Secretary to the Government,
Revenue Department,
BANGALORE

Subject Letter No L 14075 dated 27-2-1948 from the Secretary to Government, Revenue Department, regarding the misappropriation of Municipal money in Mulabagal Multy

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Sir,

I have the honour to state that the special accountant appointed by me to write up mohatarfa accounts and prepare an up-to-date bakipatti after posting the ledgers is attending to the work since July 1947 He was given a period of six months to complete the work and the President was asked to exercise close supervision and see that the work is completed within that period But, the President, Mulbagal municipal council in his letter dated 30-11-1947 reports that considering the volume of work to be attended to the period of six months sanctioned to write up the accounts is found to be insufficient and that further time is necessary to complete the work He has asked for further time till the end of June 1948 It is seen from the enclosed records that the mohatarfa ledgers had to be posted from the year 1935-36 upto the end of the year 1943-44 to get a correct picture of the financial position and that references are not easily available to expedite the work The Municipal Council at their meeting held on 29-11-1947 have considered this subject and have resolved that the period of the appointment of the accountant may be extended up to the end of June 1948 and to meet the cost thereof from the closing balance of the municipality It is seen from the latest progress report received from the President that 1460 entries still remain to be checked and posted on 1-3-1948 The President has been requested to get through the balance of work and furnish all the details required by the Audit Department before the end of June and that on no account the extension of services of the accountant

p t o

accountant should be sought after this period. In the circumstances I request you kindly to obtain sanction of Government to the resolution of the council dated 29-11-1947 to continue the services of the accountant up to the end of June 1948. I will send my further report reviewing the whole position after the work is finished.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Polar District.
Absent from H.Q.

Appendix F G—11 No 4

SUBJECT

Section

File No

Serial No

Diary No of letter replied to 6105

General and Revenue Secretariat

( )

the *19*

Date of issue 23-4-48

Signed by

No L 16156

To

The Dy Commr, Kolar Dt

Sir,

With reference to the correspondence ending with your letter no A5 C. 875/43-44 & 874-48 re. the appointment of an Accountant for writing up the Mohatarfa accounts of the Mulbagal Town Mcp in connection with the misappropriation of money belonging to the Mcp, I am directed to request you to state the exact pay and allowances, if any, proposed to be

List of enclosures

Copied by

Examined by

given to the Accountant
appointed in this behalf.
The exact expenditure that
will have to be incurred on
this account during the year
1947-48 by the Municipality may also be kindly
intimated.

Thanks etc

By order
for Secy to Govt
Wks Revenue

ml 4-47-74 34

A5.C.875/43-44 Office of the Deputy Commissioner,
Kolar District,
Kolar dated the 5th May 1948.

To

The Secretary to Government of Mysore,
Revenue Department, Bangalore.

Sir,

Subject:- Letter No. L.16156 dated 23/4/48 from the Secretary to Government, Revenue Department, regarding the appointment of an Accountant for writing up of Mohatarfa accounts. Kulbargal municipality

****

I have the honour to state that a special Accountant has been appointed on his own pay of Rs 60/- plus Rs. 15/- deputation allowance per month along with the usual Dearness Allowance of Rs. ~~15~~ 15/- per month. In all the official deputed draws Rs. 90/- per month and the total expenditure for 47-48 to be met from the funds of the Kulbagal Municipality will be Rs. 1080/-

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District.

NS.

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to 6760

General and Revenue Secretariat

( )

the *194*

Date of issue 16/11/48 194

Signed by

May this be—

(i) printed ?

(ii) treated as a Standing Order ?

(iii) published in the Gazette English Part ?

(iv) tran lated ?

(v) placed at the disposal of the Press ?

(vi) published in the Gazette Kannada Part ?

1) Pay - Rs 60
Pay Deputy 15
Allee
3) Demands 15
Writ go

Section ML
File No 4-47
Serial No 75

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter No AS.C. 875/43-44 dy 5.5-48 from the Dy Comm, Kolar Dt, requesting sanction to the employment of an Accountant in the Mulbagal Town municipality on a pay of Rs 60 p.m as ~~his own pay of Rs 60 p.m~~ Order thereon.—No ~~plus Rs 15 deputation allowance p.m along with the usual Dearness Allowance of Rs 15 p.m, thus making a total of Rs 90 p.m~~ for a period of one year from 1-7-47 for writing

up the Mohatarfa accounts of the Mdf and preparing an up-to-date "bakipatti" after posting the ledgers, the expenditure of Rs 1080 in this behalf being met from out of the Closing balance of the Mdf for the current year

Order no L 629—30

Sanctioned. 16—7—48

The Dy Comm is requested to see that the work is completed within the period of Sanction ~~by 30th June 1948~~

List of Enclosures

Sig/Secs

from Secy to Govt

Mhs. Revenue

To The Dy-Comm, Kolaras (WR)

Dft — 2 copies

Copied by

Examined by

WD 04162—GPB—60 000—23 10 41

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

Read:-

Correspondence ending with letter No A5 C 875/43-44 dated 5th May 1948 from the Deputy Commissioner, Kolar District, requesting sanction to the employment of an Accountant in the Mulbagal Town Municipality on a pay of Rs 90/- per mensem as noted in the margin for a period of one year from 1st July 1947 for writing up the Mohatarfa Accounts of the Municipalit and preparing an up-to-date "Bakipatti" after posting the ledgers, the experditure of Rs 1,080/- in this behalf being met from out of the closing balance of the Municipality for the current year

1	Pay	Rs 60/-
2	Deputation Allowance	Rs 15/-
3	Dearness Allowance	Rs 15/-
	Total	Rs 90/-

ORDER No L. 629-30/Mk. 4-47-7S

Dated, Bangalore, the 16 July 1948

Sanctioned The Deputy Commissioner, Kolar District, is requested to see that the work is completed within the period of sanction.

for Secretary to Government,
Revenue Department

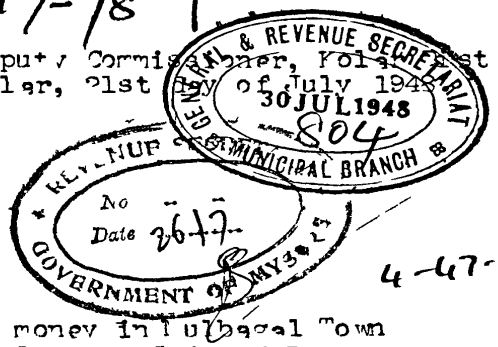
To

The Deputy Commissioner, Kolar District (with records)
The Comptroller to Government.

Tvr

ml 4-47-804/ml 38

A5 C 875/43-44 Office of the Deputy Commissioner, Kolar East
Dated, Kolar, 21st day of July 1948



The Secretary to Government,
Revenue Department,
Bangalore

Sir,

4-47-

Misappropriation of Municipal money in Kulbagal Town Municipality by the Bill-collector Sri A V Ramakrishna Rao

6760 777

In continuation of my letter No A5 C 875/43-44 dated 6th May 1948 on the subject mentioned above, I have the honour to forward herewith a detailed report received from the President, Kulbagal Municipality with No D C C R 208/47-48 dated 26-4-48 regarding the work done by the Special Accountant and to state as follows

2 The Mohatarfa Accounts of this Municipality were in a very chaotic condition They were incomplete and very confusing The Audit Department detected during the test audit that a sum of Rs 613/- had been collected and misappropriated by the then Bill Collector As this estimate was based upon incomplete accounts, the Audit Department suggested that an intensive audit would be necessary and that it could only be taken up after the accounts of the Municipality were brought up to date in order to assess the total sum misappropriated

3 The Procedure suggested by the Comptroller was

completion of the mohatarfa and other miscellaneous accounts including writing up of mohatarfa ledgers,

writing up of Kulwar Bakipatti which was in arrears for 10 yr

sending intimation to the defaulters regarding their outstanding balance as arrived at after completion of the Mohatarfa accounts and calling for their acknowledgement or inviting their objections, if any

4 In order to write up the mohatarfa accounts, a special accountant was appointed in this Municipality on a pay of Rs 60/- (plus) 15/-(duty allowance) and he took chargeof the work on 26-6-47. The post was sanctioned for a term of six months to complete the accounts but as it was not completed within this period, a recommendation was made in this office for further extension of the term by six months ending June 1948 The Amildar President who was looked into the work done by the special

Accountant reports that the accounts till the end of 38-39 have been so far written up and completed by the Accountant from the year 35-36 The accounts for the years from 39-40 to the end of 43-44 still remain to be completed. It is stated that at least 18 more months would be required to complete the remaining work It is also stated that substantial progress could not be achieved on account of the complications at every stage, records and registers being torn up without providing ready reference The President reports that no substantial increase in demand is noticed except for mutations for a small sum The President has suggested that the services of the accountant may be terminated as no useful purpose would be served in continuing him and as the council is not in any way benefitted by this work He reports that the councillors also are not in favour of employing special staff for completing the previous accounts and that they are of opinion that the existing accounts prepared on the basis of the assessment register for 42-43 may be adopted It is also reported that some of the items of mohatarfa if an up to date Bakipatti is received would be irrecoverable and time-barred and that any further amounts traced as embezzeled would also become irrecoverable the whereabouts of the ex-bill collector being not known

5 c However, in the interests of the Municipality and its accounts, it is desirable that the accounts of the remaining years should also be written up and an up to date Mulwar Bakipatti prepared and kept in the Municipal Office This requires the services of a wholetime clerk A clerk of the Second Division may advantageously be appointed temporarily in this Municipality till all the Mohatarfa accounts are brought up to date, under the direct supervision of the President I request you therefore kindly to intimate whether the completion of the accounts may be insisted upon and an experienced Second Division Clerk appointed for the purpose Pending your orders, I have instructed the President, Pulbagal Municipality to terminate the services of the special accountant who is

who is on a higher pay, with effect from 1st July 1948, in view of the meagre resources of the council Action taken by me may kindly be approved.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Coler District

d 3888 44

To The Dy Commissioner

D O No C.R. 208/ Rec 2/ 47-48

Office of the President, 41
Municipal Council,
Mulbagal, Dated 26th April 48.

Respected Sir,

With reference to your personal instructions and to your memo no Agr C 875/43 44 dt 8.4.1948 re the mohatarfa accounts of this municipality I beg to state that I went through the above notes issuing instructions in connection with the re-working of mohatarfa accounts before preparing bakipatties commencing from 35-36 to end of 43-44 and also the work done so far by the Accountant specially deputed to attend to this work (since about nine months based upon the available records which are in many cases damaged or torn the accounts for 35-36 have already been re-written & completed & a report was submitted in this behalf with this office no CR 4/47-48 dt 1.12.1947 the accounts from 36 37 to end of 38-39 have also been re-written & completed A note and a statement of work done by the Accountant is enclosed herewith for kind perusal It is seen therefrom that there is neither substantial increase or non decrease in the demand for each year with the exception of mutations and remissions the remaining portion of work yet to be completed covers a period of five years from 39-40 to end of 43-1944 and in addition Kulavar and Salvan bakipatties have to be prepared for 9 years from 35-36 to 43-1944 To complete the remaining work I feel that the period required will be about one and half years more from 1.5.48 as there is complication at every stage owing to the incorrectness of the accounts etc

The accounts for 1944-45 based upon the assessment register of 42 43 have been maintained afresh in pursuance of above instructions issued at the time of above inspections in order to push through

P T O

collection work pending re-working of the old accounts. Recoveries are being made as per the above accounts.

It is seen from the work so far done by the Accountant that there is not substantial increase demand for each year with the exception of mutations & remissions. Even after the completion of the remaining portion of the work which may take about one and half years as stated above I feel that that the Municipality will not be benefitted to any appreciable extent ~~this remission~~ as on all probability the total amount outstanding recovery after the completion of all the work may tantamount to the approximate defalcated amount as opined by the audit officer in para 7 of the note and it is not possible to arrive at a correct figure about the amount defalcated until and unless the office copies of the receipts written by the Ex-Bill collector are compared with the originals issued to the parties and this again involves much time and may not practically be possible to get hold of all the receipts readily as most of the khatedars may not be available or died by now. Even after arriving the amount defalcated after considerable time and expenditure it will be difficult to recover the amount from the Ex-Bill collectors whose whereabouts are un-known. Further, I think that there may be practical difficulties to recover the arrears from the parties concerned, as in some cases the arrears may become time-barred. I feel, therefore, that any useful purpose will not be served by continuing the services of the Accountant further and it will be on the other hand un-necessary additional expenditure on the Municipal funds. While reviewing the progress of work done by the Accountant every month

Issue No. 44

3

4

some of the Municipal Councillors expressed at meetings that the continuance of the services of the Accountant is more an additional expenditure on the municipal funds than of any use as that the Mohatarfa accounts now maintained may be adopted as the basis for the recovery of Mohatarfa demand from the Khatedars and that the services of the Accountant may be terminated

In view of the above circumstances I beg to submit that the services of the Accountant working in this municipality may kindly be ordered to be terminated by the end of this month.

Early orders are solicited

Yours obediently
K Manickappa
26/4/48

George Matthan, Esq, B.Sc
Deputy Commissioner,
Kolar District
Kolar

L 3838

To The Dy Comm, Kolar Dt, 14/10/48

Sir,

With reference to your letter no ASC 875/43-44 Dt 21-7-48 suggesting that the Compilation of the remaining Mohatarfa accounts of the Mulbagal Town mcf is necessary so as to bring them upto date, I am directed to state that, in view of the misappropriation that has taken place in this mcf and the chaotic condition of the Mohatarfa accounts, Govt consider that it is very necessary to get up the Mohatarfa accounts of the mcf written up for the entire period and that necessary action may be taken by you to Post a second Division Clerk for this work as suggested by you in Consultation with the one already

Yours faithfully
Sd/-
Rev Secy to Govt 14/10

ROC

Copy of the above is forwarded with

A. 3837 Enclosure

Compliments to the Comptroller to whom for information with reference to ? this is to ONCS/State CLAS 8/15 9-48

By order

for secretariat
Lib Res Dept
P. 20 9 48

Notes —— 15 Pages.

Glossary —— 45 Pages